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## Course Outline

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### COURSE DESCRIPTION

In this course, we continue exploring the science of money management in a corporate context. The focus will be fundamentally about how firms value, assess, and mitigate risk across a variety of contexts, including capital budgeting, international finance, leasing, and mergers and acquisitions.

### COURSE REQUIREMENTS

Prerequisite(s): Successful completion of Acct101, Acct102, and Acct213.

### EQUIVALENCY OR TRANSFERABILITY

Receiving institutions determine course transferability. Find further information at: <https://www.yukonu.ca/admissions/transfer-credit>. Acct400 is a university transfer, 3 credit hour course, also recognized by the CPA.

### LEARNING OUTCOMES

Upon successful completion of the course, students will be able to:

1. Understand the relationship between risk and return.
2. Understand the relationship between the cost of capital and long-term financial policy.
3. Understand the role played by currencies and exchange rates in international finance.
4. Understand the role of derivative securities.

### COURSE FORMAT

Course content will be presented through a blended approach of independent online study and weekly 2-hour classes. Students will be required to attend each week's class having

1. completed all relevant readings (2 hours),
2. watched all relevant instructional videos (1- 2 hours), and
3. attempted the in-class study exercises (2- 4 hours).

Classes will be taught on the assumption that students are fully prepared for class and are thus familiar with the necessary content for the week. As such, much of class time will be devoted to hands-on application of course theory through collaborative problem solving.

## EVALUATION

Tests (3 tests a 10% per test)	30%
Mid-term exam	30%
Final Exam	40%
Total	100%

There will be three tests, worth 10% each (30% total). The tests will be approximately 30 minutes long and will be written at the beginning of the class. Specific dates are noted in the syllabus. The purpose of these tests is to help you in mastering the material on a chapter-by-chapter basis.

This course also has a midterm and a final examination.

If you must miss a test or exam, it is your responsibility to reschedule an alternative date before your planned absence. Examples of acceptable valid reasons for missing a scheduled test or exam may include illness (as supported by a physician's note) or absence required by your employer (as supported by a letter from your employer). Any absence without acceptable valid reasons would result in a "nil" on your test/exam.

## COURSE WITHDRAWAL INFORMATION

Refer to the [YukonU website](#) for important dates.

## TEXTBOOKS & LEARNING MATERIALS

The mandatory text for the course is: Ross, Westerfield, Jordan, Pandes and Holloway, **Fundamentals of Corporate Finance, 11th Canadian Edition**, Irwin, Toronto, 2022.

Financial calculator, such as Sharp Business/Fin. Calculator EL-738 or Texas Instruments TI-BA II Plus.

## ACADEMIC INTEGRITY

Students are expected to contribute toward a positive and supportive environment and are required to conduct themselves in a responsible manner. Academic misconduct includes all forms of academic dishonesty such as cheating, plagiarism, fabrication, fraud, deceit, using the work of others without their permission, aiding other students in committing academic offences, misrepresenting academic assignments prepared by others as one's own, or any other forms of academic dishonesty including falsification of any information on any Yukon University document.

Please refer to [Academic Regulations](#) for further details about academic standing and student rights and responsibilities.

## ACCESSIBILITY AND ACADEMIC ACCOMMODATION

Yukon University is committed to providing a positive, supportive, and barrier-free academic environment for all its students. Students experiencing barriers to full participation due to a visible or hidden disability (including hearing, vision, mobility, learning disability, mental health, chronic or

temporary medical condition), should contact [Accessibility Services](#) for resources or to arrange academic accommodations: [access@yukonu.ca](mailto:access@yukonu.ca).

## TOPIC OUTLINE

Week	Dates	Textbook Chapter	Topic	Assignments
1	4. - 10. Sept 2023	12	Introduction, Lessons from Capital Market History	
2	11. - 17. Sept 2023	13	Return, Risk, and the Security Market Line	
3	18. - 24. Sept 2023	14	Cost of Capital	Test #1
4	25. Sept - 01. Oct 2023	15	Raising Capital	
5	02. - 08. Oct 2023	16	Financial Leverage and Capital Structure Policy	Test #2
6	09. - 15. Oct 2023	17	Dividends and Dividend Policy	
7	16. - 22. Oct 2023	21	International Corporate Finance	
8	23. - 29. Oct 2023	22	Leasing	Mid-Term Exam
9	30. Oct - 05. Nov 2023	23	Mergers and Acquisitions	
10	06. - 12. Nov 2023	24	Enterprise Risk Management	
11	13. - 19. Nov 2023	25	Options and Corporate Securities	Test #3
12	20. - 26. Nov 2023	26	Behavioural Finance	
13	27. Nov - 03. Dec 2023		Final Exam preparation	
	12. Dec 2023			Final Exam